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Attorneys for Defendant *Alison Gem Corp.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

=====	X	
ANDEL JEWELRY CORP.,	:	Docket No. 04 CV 8270
	:	
Plaintiff,	:	
-against-	:	
	:	
ALISON GEM CORP., "JOHN DOE, INC. 1"	:	
AND "JOHN DOE, INC. 2",	:	
	:	
Defendants.	:	
=====	X	

ALISON GEM CORP. ("Defendant"), by its counsel, Klestadt & Winters, LLP, as and
for its response to the complaint ("Complaint") of the plaintiff, Anadel Jewelry Corp.

("Plaintiff"), respectfully states the following:

1. Admits the allegations set forth in paragraph 1 of the Complaint.
2. Admits the allegations set forth in paragraph 2 of the Complaint.
3. Admits the allegation set forth in paragraph 3 of the Complaint.
4. Admits that Defendant's principal place of business is located in this district and
denies each and every other allegation in paragraph 4 of the Complaint.
5. Denies knowledge and information sufficient to form a belief as to the allegations
set forth in paragraph 5 of the Complaint.
6. Admits the allegations set forth in paragraph 6 of the Complaint, except denies

that its principal place of business is located at 1212 Avenue of the Americas, New York, New York 10036.

7. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 7 of the Complaint.

8. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 8 of the Complaint.

9. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 9 of the Complaint.

10. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 10 of the Complaint.

11. Defendant neither admits nor denies the allegations set forth in paragraph 11 of the Complaint and respectfully refers the Court to the document itself.

12. Defendant neither admits nor denies the allegations set forth in paragraph 12 of the Complaint as it alleges questions of law, and Defendant respectfully refers all questions of law to the Court.

13. Admits the allegations set forth in paragraph 13 of the Complaint.

14. Denies the allegations set forth in paragraph 14 of the Complaint.

15. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 15 of the Complaint.

AS AND FOR ITS RESPONSE TO CLAIM 1

16. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 16 of the Complaint.

17. Denies the allegations set forth in paragraph 17 of the Complaint.

18. Denies the allegations set forth in paragraph 18 of the Complaint.

19. Denies knowledge and information sufficient to form a belief as to the allegations set forth in paragraph 19 of the Complaint.

20. Denies the allegations set forth in paragraph 20 of the Complaint.

21. Denies the allegations set forth in paragraph 21 of the Complaint.

22. Denies the allegations set forth in paragraph 22 of the Complaint.

23. Denies the allegations set forth in paragraph 23 of the Complaint.

24. Denies the allegations set forth in paragraph 24 of the Complaint.

Dated: New York, New York
January 11, 2005

KLESTADT & WINTERS, LLP
Attorneys for Defendant
Alison Gem Corp.

By: /s/John E. Jureller, Jr.
Ian R. Winters (IRW-5102)
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To: Marilyn Neiman, Esq.
Peter L. Berger, Esq.
Levisohn, Berger & Langsam, LLP
Attorneys for Plaintiff
805 Third Avenue, 19th Floor
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CERTIFICATE OF SERVICE

JOHN E. JURELLER, JR., hereby certifies:

1. I am not a party to this action, am over the age of 18, and employed by Klestadt & Winters, LLP, 292 Madison Avenue, 17th Floor, New York, New York 10017.

2. On the 11th day of January, 2005, I served Defendant's Answer to the Complaint, by facsimile and regular mail, by depositing a true copy thereof enclosed post-paid wrapper, in an official depository under the exclusive care and custody of the United States Postal Service within the State of New York, upon

Marilyn Neiman, Esq.
Peter L. Berger, Esq.
Levisohn, Berger & Langsam, LLP
Attorneys for Plaintiff
805 Third Avenue, 19th Floor
New York, NY 10022

Dated: January 11, 2005

/s/ John E. Jureller, Jr.
John E. Jureller, Jr.